



Signed and Filed: April 22, 2010

A handwritten signature in dark ink, appearing to read "T. E. Carlson", is written over a horizontal line.

THOMAS E. CARLSON
U.S. Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

In re)	Case No. 06-30815 TEC
)	
WILLIAM M. HAWKINS, III, aka)	Chapter 11
TRIP HAWKINGS; and LISA WARNES)	
HAWKINS, aka LISA A. HAWKINS,)	
)	
)	
Debtors.)	
)	
WILLIAM M. HAWKING, III, and)	Adv. Proc. No. 07-3139 TC
LISA WARNES HAWKINS,)	
)	
Plaintiffs,)	
)	
vs.)	
)	
THE FRANCHISE TAX BOARD,)	
A DIVISION OF THE GOVERNMENT OF)	
THE STATE OF CALIFORNIA; and the)	
UNITED STATES OF AMERICA, INTERNAL)	
REVENUE SERVICE,)	
)	
Defendants.)	
)	

JUDGMENT

The court conducted a trial in this action on December 1-3, 2009. Edward M. Robbins, Jr. and Sharyn Fisk appeared for Plaintiffs. W. Carl Hankla, Kari D. Larson and Karen L. Pound appeared for Defendant United States of America Internal Revenue Service. Lucy F. Wang appeared for Defendant Franchise Tax Board.

JUDGMENT

- 1 -

1 Upon due consideration, and for the reasons stated in the
2 accompanying Memorandum Decision, the court hereby enters the
3 following judgment:

4 (1) Any unpaid liability of William M. Hawkins, aka Trip
5 Hawkins, to the IRS or FTB for income taxes and related interest and
6 penalties for tax years 1997-2000 are excepted from discharge
7 pursuant to 11 U.S.C. § 523(a)(1)(C).

8 (2) Any unpaid liability of Lisa Warnes Hawkins to the IRS or
9 FTB for income taxes and related interest and penalties for tax
10 years 1997-2000 are not excepted from discharge.

11 ****END OF JUDGMENT****